



**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION I**

**1 Congress Street, Suite 1100
Boston, Massachusetts 02114-2023**

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

February 17, 2006

Mr. Richard A. DuPont
Mirror Polishing and Plating Company, Inc.
346 Huntington Avenue
Waterbury, CT 06708

Re: Request for Information Pursuant to Section 3007 of RCRA [Mirror Polishing and Plating Company, Inc., EPA Identification Number: CTD001166263]

Dear Mr. DuPont:

The U.S. Environmental Protection Agency ("EPA") is charged with the protection of human health and the environment under the Solid Waste Disposal Act, as amended, 42 U.S.C. §§ 6901 et. seq., ("SWDA" or "RCRA"). Under Section 3007 of RCRA, 42 U.S.C. § 6927, the EPA is authorized to gather information relating to the handling of hazardous waste to aid in the enforcement of the RCRA provisions. An Information Request letter such as this is not subject to review by the Office of Management and Budget pursuant to the Paperwork Reduction Act, 44 U.S.C. §§ 3501 et seq.

EPA, in cooperation with the Connecticut Department of Environmental Protection (CT DEP) is conducting a review of your company's past financial records. As a result of this review, EPA is seeking further information pursuant to Section 3007 of RCRA, 42 U.S.C. § 6927 to determine your compliance status with the closure, post-closure and financial assurance requirements of Subparts G and H or the Federal RCRA regulations and authorized provisions of the state regulations. You are hereby directed to respond to the information requested in Attachment 1 to this letter using the instructions and definitions provided in Attachment 2. The information is required so that the EPA may evaluate Mirror Polishing and Plating's compliance with RCRA.

Please provide your response to the information requested in Attachment 1 within fifteen (15) business days of your receipt of this letter. Requests for additional time must be made within five (5) calendar days of receipt of this letter, and must state a justification for the delay. The statements submitted pursuant to this request must be notarized and returned under an authorized signature certifying that all statements contained therein are true and accurate to the best of the signatory's

knowledge and belief. (See Attachment 3.) Your response to this Information Request should be mailed to:

Susann D. Nachmann, Environmental Engineer
RCRA Compliance Unit (Mail Code SER)
Office of Environmental Stewardship
United States Environmental Protection Agency
1 Congress Street, Suite 1100
Boston, MA 02203-2211

and

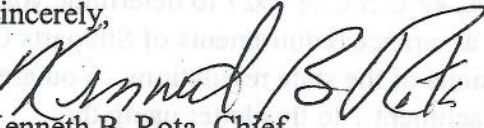
Robert Isner, Director
Department of Environmental Protection
Waste Engineering and Enforcement Division
79 Elm Street
Hartford, CT 06101

Inquiries concerning the questions contained in this Information Request can be directed to Susann D. Nachmann at (617) 918-1871

Compliance with this Information Request is required by law. Failure to provide a complete and truthful response to this Information Request may subject you to an enforcement action by EPA pursuant to Section 3008 of RCRA, 42 U.S.C. § 6928. Please note that responses which are incomplete, ambiguous, or evasive will be treated as complete non-compliance with this Information Request. Also be further advised that false, fictitious, or fraudulent statements or representations may subject you to criminal penalties under 18 U.S.C. § 1001 or Section 3008(d) of RCRA, 42 U.S.C. § 6928(d).

EPA strongly encourages you to give this Information Request your immediate attention and to respond to it within the time specified above. Thank you for your cooperation in this matter.

Sincerely,


Kenneth B. Rota, Chief
RCRA Compliance Unit
Office of Environmental Stewardship

Enclosure/Attachments

cc: Robert Isner, Director, CT DEP - WEED
Mark Latham, CT DEP
Susann D. Nachmann, EPA

Attachment 1

INFORMATION REQUEST

Mirror Polishing and Plating Company, Inc.

346 Huntington Avenue

Waterbury, CT 06708

QUESTIONS

1. Please identify whether Mirror Polishing and Plating is the current owner and/or operator of your facility. If Mirror Polishing and Plating has not been, or is not presently, the sole owner and/or operator at your facility for the period of time being investigated, please identify all person(s), as that term is defined in Attachment 2, who either own(ed) and/or operate(d) your facility, provide the name and address where these person(s) can be contacted, the length of time these person(s) owned or operated your facility and, for each of these person(s), identify the regulated unit(s) which each person(s) were responsible for that required closure/post-closure and liability coverage.

If the property was transferred through CT DEP's property transfer program as an "establishment", please identify 1) which "Property Transfer Form" (Forms #1-4) was submitted to the CT DEP and, if applicable, 2) the name of the party that signed the Property Transfer Form certification agreeing to investigate the parcel and remediate pollution caused by any release of a hazardous waste or hazardous substance from the establishment.

2. Please provide the following information regarding all treatment, storage and disposal (TSD) activities conducted by your company, Mirror Polishing and Plating (US EPA Identification Number CTD001166263), which has been identified as the owner or operator and has or should have obtained financial assurance for closure and post-closure care as required by the Resource Conservation and Recovery Act (RCRA), Subtitle C, 42 U.S.C. §§6901 *et seq.*, and its implementing regulations (or the authorized state program).
 - a. the name of the TSD facility;
 - b. the EPA ID Number;
 - c. the address of the TSD facility;
 - d. the status of your TSD facility (i.e., permitted or interim status);
 - e. the specific type(s) of TSD unit(s) located at your facility (i.e., treatment, storage or disposal units);
 - f. the type(s) of hazardous waste(s) handled for each identified unit for you're the TSD facility;
 - g. the quantity of hazardous waste(s) handled on an annual basis, by unit(s), at the TSD facility;
 - h. the specific closure cost(s), by unit, for each regulated unit subject to closure;
 - i. the specific post-closure cost(s), by unit, for each regulated unit subject to post-closure;

- j. the type(s) of financial assurance mechanism(s) provided for closure and post-closure care for each unit located at the TSD facility (i.e., closure/post-closure trust fund, surety bond guaranteeing payment into a closure/post-closure trust fund, surety bond guaranteeing performance of closure/post-closure, closure/post-closure letter of credit, closure/post-closure insurance, or corporate guarantee and/or financial test for closure/post-closure);
 - k. complete copy(ies) of the financial mechanism(s) described in item j. above;
 - l. the date by which the TSD facility was required to have a financial assurance mechanism in place for closure and/or post-closure care;
 - m. the date by which the TSD facility actually obtained financial assurance for closure and/or post-closure care;
 - n. the name and address of the issuer or financial institution providing financial assurance for closure and/or post-closure care at the TSD facility, and the current value of the financial assurance mechanism;
 - o. state whether the financial assurance mechanism(s) provided for closure and post-closure care for each type of unit at your TSD facility has been changed during the life of your facility, and if so, identify the previous financial assurance mechanism(s) used; and,
 - p. proof of liability coverage, including copies of any policies or other required financial demonstrations for sudden and non-sudden liability coverages.
3. With respect to each treatment, storage and disposal (TSD) facility owned and operated by Mirror Polishing and Plating that obtained financial assurance by means of the corporate guarantee and/or the financial test for closure or for post-closure care, please provide the following information for each of the last three (3) years that each such facility obtained financial assurance in that manner:
- a. specify whether Mirror Polishing and Plating satisfies the bond rating requirement OR the ratio and net working capital requirement of the financial test;
 - b. a copy of the letter signed by Mirror Polishing and Plating's Chief Financial Officer in support of the facility's use of the financial test and corporate guarantee to demonstrate financial assurance for closure or for post-closure care;
 - c. a copy of Mirror Polishing and Plating's independent Certified Public Accountant's report on examination of Mirror Polishing and Plating's financial statements for the applicable completed fiscal year; and,
 - d. a copy of the special report from Mirror Polishing and Plating's independent Certified Public Accountant: (1) stating that the Certified Public Accountant has compared the data which the letter from the Chief Financial Officer specifies as having been derived from the independently audited, year-end financial statements for the relevant fiscal year, with the amounts in such financial statements; and, (2) describing the procedures performed and related findings, including whether or not there were discrepancies found in the comparison, based on an agreed-upon procedures engagement performed in accordance with the American Institute of Certified Public Accountants, Inc.'s Statement on Auditing Standards, No. 75, Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts or Items of a Financial Statement.

4. With respect to each treatment, storage and disposal (TSD) facility identified above that is owned or operated by Mirror Polishing and Plating, please indicate whether EPA or the authorized state has notified Mirror Polishing and Plating within the last five (5) years that its TSD facility is out of compliance with the applicable financial assurance requirements. Indicate the form of such notification of noncompliance, e.g. (including but not limited to) a warning letter; notice of violation; or other administrative enforcement action. Please indicate how each notification of noncompliance was resolved.
5. Provide a copy of the closure/post-closure cost estimates for the past three (3) years. If Mirror Polishing and Plating has only adjusted these cost estimates for inflation, please include the original detailed closure/ post-closure cost estimates that is the basis for the inflation adjusted costs.
6. If Mirror Polishing and Plating has information to document that its facility is no longer subject to the financial assurance requirements and has received a release from its financial obligations by the state or EPA, in writing, please submit copies of all correspondence and other records to support such claim.
7. If Mirror Polishing and Plating has not been officially released from its financial obligations and has not maintained the required financial assurance, please explain the basis for this decision and provide copies of any documents you believe support your decision not to maintain financial assurance.
8. If Mirror Polishing and Plating has begun closure/post-closure activities, state whether the closure/post-closure estimates provided in your response to Question 2 above have been adjusted and, included in your response, please explain the current status of your closure/post-closure activities.

Attachment 2

INFORMATION REQUEST

Mirror Polishing and Plating Company, Inc.
346 Huntington Avenue
Waterbury, CT 06708

I. INSTRUCTIONS

1. Answer Every Question Completely. You are required to provide a separate answer to each and every question and subpart of a question set forth in this Information Request. Incomplete, evasive, or ambiguous answers shall constitute failure to respond to this Information Request and may subject you to penalties as discussed in the cover letter.
2. Number Each Answer. Number each answer with the number of the question to which it corresponds.
3. Provide Information for the Last Three Years. You are required to answer each question with respect to the last three (3) years. If the response fails to address this time period, EPA will consider this a failure to comply with this Information Request and may take action against you for this noncompliance.
4. Provide the Best Information Available. You must provide responses to the best of your ability, even if the information sought was never reduced to writing or if the written documents are no longer available. You should seek responsive information from current and former employees and/or agents. Submission of cursory responses when other responsive information is available will be considered non-compliance with this Information Request. If you cannot provide a precise answer to any questions, please approximate and state the reason for your inability to be specific.
5. Unavailability of Information. If you are unable to answer a question in a detailed and complete manner or if you are unable to provide any of the information or documentation requested, indicate the reason for your inability to do so. If you have reason to believe that there is an individual who may be able to provide a response to any question, state that person's name, last known address and telephone number. Please also include the reasons for your belief. If a document is unavailable, please state the reason. In addition, identify any such document by, for example, author, date, and subject matter.
6. Identify Sources of Answer. For each question, identify all the persons and documents that you relied on in producing your answer. (See "identify" in Section II., Definitions, below).
7. Submit Documents with Labels Keyed to the Question. For each document produced in response to this Information Request, indicate on the document (or in some other reasonable manner) the number of the question to which it responds. If anything is deleted

from a document produced in response to this Information Request, state the reason for and the subject matter of the deletion.

8. Continuing Obligation to Provide and/or to Correct Information. If additional information or documents responsive to this Information Request become known or available to you after you respond to this Information Request, EPA hereby requests pursuant to RCRA Section 3007 that you supplement your response to EPA. Failure to supplement your response within thirty (30) days of discovering such responsive information may subject you to an enforcement action. If at any time after the submission of this response, you discover or believe that any portion of the submitted information is false or misrepresents the truth, you must notify EPA of this fact as soon as possible and provide EPA with a corrected response. If any part of the response to this Information Request is found to be false, the signatory to the response and the company may be subject to criminal prosecution.
9. Complete the Enclosed Declaration. You are required to complete the enclosed declaration which certifies that the information you are providing in response to this Information Request is true, accurate, and complete.
10. Confidential Information. The information requested herein must be provided even though you may contend that it includes confidential information or trade secrets. You may assert a confidentiality claim covering part or all of the information requested, pursuant to Section 3007(b) of RCRA, 42 U.S.C. § 6927(b), and 40 C.F.R. § 2.203(b). All information claimed to be confidential should be contained on a separate sheet(s) and should be clearly identified as "trade secret" or "proprietary" or "company confidential." Personal financial information, including individual tax returns, may also be claimed as confidential. Please note that you bear the burden of substantiating your confidentiality claim. Your claim of confidentiality should be supported by the submission of information supporting such a claim. The type of supporting information to be submitted is set out in 40 C.F.R. Part 2. Information covered by a claim of confidentiality will be disclosed by EPA only to the extent authorized, and only by means of the procedures provided in 40 C.F.R. §§ 2.201-2.311. **If no such confidentiality claim accompanies the information when it is received by EPA, it may be made available to the public by EPA without further notice to you.** You should read the regulations cited above carefully before asserting a business confidentiality claim, since certain categories of information are not properly the subject of such a claim.
11. Personal Privacy Information. Personnel and medical files, and similar files the disclosure of which to the general public may constitute an invasion of privacy, should be segregated from your responses; included on a separate sheet(s); and marked as "Personal Privacy Information." You should note however, that unless prohibited by law, EPA may disclose this information to the general public without further notice to you. (Please see Instruction 10 for information concerning treatment of individual tax returns.)
12. Objections to Questions. While you may indicate that you object to certain questions in this Information Request, you must provide responsive information notwithstanding those

objections. To object without providing responsive information may subject you to the penalties discussed in the cover letter.

13. **Claims of Privilege.** If you claim that an entire document responsive to this Information Request is a communication for which you assert that a privilege exists, identify the document and provide the basis for asserting the privilege. For any document for which you assert that a privilege exists for a portion of it, provide the portion of the document for which you are not asserting a privilege; identify the portion of the document for which you are asserting the privilege; and provide the basis for such an assertion. **Please note that regardless of the assertion of any privilege, any facts contained in the document which are responsive to the Information Request must be disclosed in your response.** (See "identify" in Section II., **Definitions**, below).

II. **DEFINITIONS**

All terms not defined herein shall have their ordinary meaning, unless such terms are defined in RCRA, 42 U.S.C. §§ 6901 et seq., or 40 C.F.R. Parts 260-271, in which case such statutory or regulatory definitions shall apply.

The following definitions shall apply to the following words as they appear in this enclosure.

1. The term "you" shall mean the addressee of this Information Request, the addressee's officers, managers, employees, contractors, trustees, successors, assigns, and agents, and any predecessor or successor corporations or companies.
2. The terms "document" and "documents" shall mean any method of recording, storing, or transmitting information. "Document" shall include but not be limited to:
 - (a) writings of any kind, formal or informal, whether or not wholly or partially in handwriting, including (by way of illustration and not by way of limitation) any of the following:
 1. invoice, receipt, endorsement, check, bank draft, canceled check, deposit slip, withdrawal slip, order;
 2. letter, correspondence, fax, telegram, telex;
 3. minutes, memorandum of meetings and telephone and other conversations, telephone messages;
 4. agreement, contract, and the like;
 5. log book, diary, calendar, desk pad, journal;
 6. bulletin, circular, form, pamphlet, statement;
 7. report, notice, analysis, notebook;
 8. graph or chart; or
 9. copy of any document.

- (b) microfilm or other film record, photograph, or sound recording on any type of device;
 - (c) any tape, disc, or other type of memory generally associated with computers and data processing, together with:
 - 1. the programming instructions and other written material necessary to use such punch card, disc, or disc pack, tape or other type of memory; and
 - 2. printouts of such punch card, disc, or disc pack, tape or other type of memory; and
 - (d) attachments to or enclosures with any document as well as any document referred to in any other document.
- 3. The term "manage" shall be defined for purposes of this Information Request to mean generate, store, treat, transport, dispose or otherwise handle.
 - 4. The term "generator" means any person, by site, whose act or process produces hazardous waste or whose act first causes a hazardous waste to become subject to regulation.
 - 5. The term "hazardous waste" means a hazardous waste as defined in 42 U.S.C. § 6903(5). For purposes of this Information Request, "hazardous waste" also includes wastes that you assert are not hazardous due to an exclusion, variance or exemption from the definition of solid waste or hazardous waste.
 - 6. The term "person" means an individual, trust, firm, joint stock company, corporation (including a government corporation), partnership, association, State, municipality, commission, political subdivision of a State, or an interstate body.
 - 7. The term "identify" or "provide the identity of" means, with respect to a person, to set forth:
 - (a) the person's full name, (b) present or last known business and home addresses and telephone numbers; (c) present or last known employer, (including the full name and address), with job title, position or business; and (d) the person's social security number.
 - 8. The term "identify" or "provide the identity of" means, with respect to a corporation, partnership, business trust, government office or division, or other entity (including a sole proprietorship), to set forth: (a) its full name; (b) complete street address; (c) legal form (e.g. corporation, partnership); (d) the state under whose laws the entity was organized; and (e) a brief description of its business.
 - 9. The term "identify" or "provide the identity of" means, with respect to a document, to provide: (a) its customary business description (e.g., letter, invoice); (b) its date; (c) its number if any (e.g., invoice or purchase order number); (d) the identity of the author, the address, and the addressee and/or recipient; (e) and a summary of the substance or the subject matter. Alternatively, you may provide a copy of the document.

Attachment 3

INFORMATION REQUEST

Mirror Polishing and Plating Company, Inc.

346 Huntington Avenue

Waterbury, CT 06708

The following form of certification must accompany all information submitted by Mirror Polishing and Plating in response to the Information Request.

CERTIFICATION

I certify under penalty of law that I have personally examined and am familiar with the information submitted in this document (response to EPA Information Request) and all documents submitted herewith; that the submitted information is true, accurate and complete; and that all documents submitted herewith are complete and authentic, unless otherwise indicated. I am aware that there are significant penalties for submitting false information, including the possibility of fine or imprisonment.

Executed on _____, 2005

Signature

Type Name

Title [if any]